



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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CHENNAI, THURSDAY, MAY 26, 2022  
Vaikasi 12, Subakiruthu, Thiruvalluvar Aandu-2053

## Part VI—Section 1

Notifications of interest to the General Public  
issued by Heads of Departments, Etc.

### NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005

NOTIFICATION BY THE COMMISSIONER OF STATE TAX, UNDER TAMIL NADU GOODS AND SERVICES TAX  
ACT 2017 & TAMIL NADU GOODS AND SERVICES TAX RULES 2017.

[No. 4/2022-TNGST/PP2/GST-15/20/2022, Chennai, Thursday, May 26, 2022,  
Vaikasi 12, Subakiruthu, Thiruvallur Aandu-2053]

No. VI(1)/240(a-1)/2022.

In exercise of the powers conferred under sub-section (1) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017 and the rules framed thereunder, the Commissioner of State Tax, hereby notifies the officers mentioned in column (4) of the table appended below as proper officer to exercise the powers and perform the functions conferred on them under the sections and rules mentioned in column (2) of the Table below in respect of the subject matter mentioned in column (3) of the Table below in respect of Intelligence Divisions:-

| Chapter          | Section | Subject                                    | Proper Officer  |
|------------------|---------|--|---|
| (1)              | (2)     | (3)  | (4)   |
| VI -Registration | 29      | Cancellation or suspension of registration | Assistant Commissioner (Adjudication/ Investigation), in the Divisional Intelligence Wing to exercise the powers and perform the functions conferred on him under the sections mentioned in column (2) of the table in respect of the subject matter mentioned in column (3) in respect of registered person who is found to be indulging in bill trading activities/indulged in bill trading activities. |
|                  | 30      | Revocation of cancellation of registration |   |

2. This shall come into force immediately.

[No. 5/2022-TNGST/PP2/GST-15/20/2022, Chennai, Thursday, May 26, 2022,  
Vaikasi 12, Subakiruthu, Thiruvallur Aandu-2053.]

**No. VI(1)/240(a-2)/2022.**

In exercise of the powers conferred under sub-section (1) of Section 5 read with sub-section (3) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) read with Rule 86A of the TNGST Rules, 2017, the Commissioner of State Tax, hereby makes the following amendments in the notification No. 4 of 2020, dated 23.03.2020, issued by the Commissioner of State Tax and published in *Tamil Nadu Government Gazette* Extraordinary, Issue No. 138, Part VI—Section 1, vide No. VI(1)/87(a-1)/2020, dated 23.03.2020, namely

In the said notification,-

With effect from 25.05.2022, for the Table, the following Table shall be substituted, namely:-

| Sl. No. | Chapter | Sub-Rule / Rule                    | Subject   | Authority to whom power is authorised   |
|---------|---------|------------------------------------|---|---|
| (1)     | (2)     | (3)                                | (4)   | (5)   |
| 1.      | IX      | Sub-rules (1)(a) & (c) of Rule 86A | Disallow / allow debit of an amount equivalent to fraudulent credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount.  | Assistant Commissioner (Review & Appeal), of the Territorial Zones / Districts in the State |
| 2.      |         |                                    |   | DC-1, LTU, Chennai  |
| 3.      | IX      | Sub-rules (1)(a) & (c) of Rule 86A | Disallow debit of an amount equivalent to fraudulent credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount relating to bill trading cases identified by the Intelligence wing. | Assistant Commissioner (Adjudication/ Inspection) of Divisional Intelligence Wing           |

K. PHANINDRA REDDY,  
Additional Chief Secretary /  
Commissioner of State Tax.